

## Internal Revenue Service, Treasury

## § 1.401-1

### CERTAIN STOCK OPTIONS

- 1.421-1 Effective dates and meaning and use of certain terms.
- 1.421-2 Restricted stock option.
- 1.421-3 Exercise of restricted stock option.
- 1.421-4 Modification, extension, or renewal.
- 1.421-5 Operation of section 421.
- 1.421-6 Options to which section 421 does not apply.
- 1.421-7 Meaning and use of certain terms.
- 1.421-8 General rules.
- 1.422-4 Qualified stock options (prior law).
- 1.422-5 Stockholder approval of incentive stock option plans.
- 1.423-1 Applicability of section 421(a).
- 1.423-2 Employee stock purchase plan defined.
- 1.425-1 Definitions and special rules applicable to statutory options.

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§ 1.401-12 also issued under 26 U.S.C. 401(d)(1).

§ 1.401(a)(2)-1 also issued under Multiemployer Pension Plan Amendments Act, Public Law 96-364, 410, (94 Stat. 1208, 1308)(1980).

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§ 1.401(a)(9)-9 is also issued under 26 U.S.C. 401(a)(9).

§ 1.401(a)(17)-1 also issued under 26 U.S.C. 401(a)(17).

§§ 1.401(a)(26)-1 through (a)(26)-9 also issued under 26 U.S.C. 401(a)(26).

§ 1.401(b)-1 also issued under 26 U.S.C. 401(b).

§ 1.401(l)-0 through 1.401(l)-6 also issued under 26 U.S.C. 401(l).

§ 1.403(b)-3 is also issued under 26 U.S.C. 403(b)(10).

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§ 1.408A-7 also issued under 26 U.S.C. 408A.

§ 1.408A-8 also issued under 26 U.S.C. 408A.

§ 1.408A-9 also issued under 26 U.S.C. 408A.

§§ 1.410(b)-2 through 1.410(b)-10 also issued under 26 U.S.C. 410(b)(6).

§ 1.411(a)-7 also issued under 26 U.S.C. 411(a)(7)(B)(i).

§ 1.411(d)-4 also issued under 26 U.S.C. 411(d)(6).

§ 1.411(d)-6 is issued under Reorganization Plan No. 4 of 1978, 29 U.S.C. 1001int.

§§ 1.414(c)-1 through 1.414(c)-5 also issued under 26 U.S.C. 414(c).

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§ 1.414(r)-8 also issued under 26 U.S.C. 410(b) and 414(r).

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§ 1.420-1 also issued under 26 U.S.C. 420(c)(3)(E).

### DEFERRED COMPENSATION, ETC.

### PENSION, PROFIT-SHARING, STOCK BONUS PLANS, ETC.

#### § 1.401-0 Scope and definitions.

(a) *In general.* Sections 1.401 through 1.401-14 (inclusive) reflect the provisions of section 401 prior to amendment by the Employee Retirement Income Security Act of 1974. The sections following § 1.401-14 and preceding § 1.402(a)-1 (hereafter referred to in this section as the “Post-ERISA Regulations”) reflect the provisions of section 401 after amendment by such Act.

(b) *Definitions.* For purposes of the Post-ERISA regulations—

(1) *Qualified plan.* The term “qualified plan” means a plan which satisfies the requirements of section 401(a).

(2) *Qualified trust.* The term “qualified trust” means a trust which satisfies the requirements of section 401(a).

(Sec. 411 Internal Revenue Code of 1954 (88 Stat. 901; 26 U.S.C. 411))

[T.D. 7501, 42 FR 42320, Aug. 23, 1977]

#### § 1.401-1 Qualified pension, profit-sharing, and stock bonus plans.

(a) *Introduction.* (1) Sections 401 through 405 relate to pension, profit-sharing, stock bonus, and annuity